

EXHIBIT F1

USA Commercial Mortgage Company**Summary of MFIM's Billing Categories (April 13, 2006 - March 12, 2007)**

Category	USACM	Overview of Activities	Benefits to the Estates
Forensic Loan Accounting	\$ 1,967,965.00	Pursuant to its responsibilities as loan servicer, researched and analyzed source documentation for the 115 active loans and 3,600 Direct Lenders. Prepared accounting entries for fundings, accrual of borrower interest, accrual of investor interest, calculation of service fees, payments and allocation between interest and principal and account for assignments of loan interests. Completed loan ledgers within 60 days to ensure completion of Statements and Schedules. Prepared initial investor statements with information on prepaid interest and diverted principal. Reviewed the five "special situation" loans including EPIC and Sheraton. Researched the origination of the loan, the transfer to DTDF, the disposition of the collateral and the accounting on the books of DTDF and related party entities for both EPIC and Sheraton. Research into the historical documents in order to determine the magnitude of the irregularities in the DTDF fund and its claims on USACM.	Provided proper accounting of the loan servicing function as required by the LSA's and Nevada State statute. Provided information on amount of claims for unremitted loan funds and amounts overpaid to investors. Provided accurate records to ensure the successful sale of the business as an ongoing operation as well as allow the remaining Estates to pursue further recoveries.
Loan and Financial Accounting Systems	517,937.00	Pursuant to its duties as loan servicer, oversaw the re-programming of the iTrack system for loan servicing and reporting, and to account for the various court sanctioned holdbacks, netting for recoupment of pre-paid interest as well as implement quality control measures (started using in August). Designed reports and investor statements and verified that the system was calculating the reports and statements correctly. Processed monthly distribution and reports from September through Effective Date. MFIM distributed \$21.7M, \$6.5M, and \$203.7 to FTDF, DTDF, and the other Direct Lenders, respectively.	System redesigned for proper monthly statement to Direct Lenders and Borrowers. Required for compliance with Court Orders. Holdbacks allowed USACM to collect \$17M of the Pre-Paid Interest through netting and \$19M of the Pre-Paid Interest and Principal from the Borrowers. Improved systems increased the going concern value by providing reliable information for due diligence.
Financial Analyses	744,180.80	Created and implemented USACM's reporting package. Calculated default interest for payoffs and Borrower invoices. Prepared monthly Loan Summary and reviewed Collection report and Budget variance report for posting. Verified and checked schedules of prepaid interest, diverted principal and cash by loan and by investor. Prepared other ad hoc reports requested by management, Committees, potential bidders and other parties in interest.	Established regular reporting to monitor USACM's performance. Allowed Committees and Direct Lenders to understand and monitor the activities of the portfolio. Calculation of default interest increased the value of the loan servicing portfolio as sold.
Cash Flow Model/Analyses	76,702.50	Prepared cash model and budget for USACM based upon expected receipts and disbursements. Monitored cash flow and cash balances to ensure that sufficient funds were available to pay post-petition obligations as they came due.	Operated USACM throughout the case without additional financing. Disseminated USACM's financial position to various parties in interest.
Loan Portfolio	1,276,608.00	Pursuant to the LSA's, analyzed loan files, researched and attempted to obtain documentation missing from the files. Assessed collateral and determined collection strategy. Negotiated with delinquent borrowers on 115 different loans for collection of full principal and interest on loan portfolio. Directed correspondences and settlement proposals and calculated payoff amounts.	Successfully collected \$280.7M since April 2006 from payoff in full of 32 loans. Collected up to 25 months of outstanding interest on past due loans.
Investor Issues and Requests	870,603.00	Pursuant to its responsibilities as loan servicer, researched and responded to over 1,600 investor inquiries regarding status of loan collections, investor statements and accounting, service fees, check statements, and 1099's. Prepared and presented program to Direct Lenders in Las Vegas and Reno to explain their statements and the netting accounting and process. Utilized investor inquiries to alert staff to issues with the statements or the data. MFIM staff were utilized when Company staff levels could no longer support this function.	Provided customer service to Direct Lenders. Presentations assisted Direct Lenders in understanding the issues. Relations with investors increased the going concern value of the Debtors. Responding to these inquiries also facilitated the sale and plan process.
Valuation Analyses / Appraisal	62,749.00	Engaged and assisted national real estate appraisal firm to value the collateral supporting the loans. Analyzed and verified the appraisals as necessary.	Provided a framework to understand the value of collateral and to negotiate and collect on the loan portfolio.
Company Administration	507,344.00	Met with Nevada Mortgage Lending Division to negotiate license and ability to continue operations. Met with and provided information to SEC, US Attorney and other government agencies. Administered and froze pension plan, reviewed professional fees, managed USACM staff and corporate matters.	Managed the normal corporate functions of USACM as a going concern through the Effective Date. Monitored the professional fees for the case.

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Analyzing Restructuring and Sale Options	424,673.03	Analyzed and vetted the restructuring and sale options available to maximize the recovery for the creditors of USACM. Contacted numerous parties interested in purchasing certain assets. Provided information for due diligence of potential bidders. Negotiated with potential bidders. Negotiated Stalking Horse Bid. Qualified additional bidders. Presided at and continued negotiations at Auction.	Auction process that provided \$8M for USACM over the Stalking Horse Bid plus USACM's share of the \$8.25M in dispute with FTDF plus the value of the three carved out loans.
LSA - Document Review, Extraction and Loan by Loan Classification	73,717.50	Digitized and analyzed over 12,000 loan servicing agreements based on specific request from stalking horse bidder.	Produced loan servicing agreements for due diligence request of Stalking Horse Bidder thereby facilitating the sale.
Compass Sub-Servicing	28,553.00	Pursuant to the Sub-Servicing Agreement, met with and discussed servicing issues with Compass post-closing. Prepared reports and information for Compass. Reviewed audit reports and cash reports on collections for post-sale period.	Fulfill requirements of Sub-Servicing agreement arranged to facilitate the closing of the sale as a result of Compass' lack of a mortgage license. As these costs will be charged by USACM to Compass, there is no net cost to USACM.
Transition to Compass	104,482.00	Prepared and implemented workplans for transfer of assets to Compass including physical loan files, database of loan servicing information, information on status of negotiations with Borrowers.	Enabled successful closing of sale to Compass. Ensured that the Liquidating Trust had necessary documentation for wind-down activities
Disclosure Statement/Plan of Reorganization	87,257.67	Provided financial and operational information to Debtors' counsel as necessary for drafts of the Plan and Disclosure Statement. Drafted and reviewed relevant sections of the multiple versions of the Plan and Disclosure Statement. Negotiated the three versions of the Plan and Disclosure Statement with the Committees and other parties in interest.	Successful confirmation of the Plan in less than one year.
Liquidation Analysis	197,526.40	Prepared a detailed liquidation analysis for USACM for each of the three Disclosure Statements. Analyzed collectibility of loan portfolio using appraisal values, guarantees, and status of negotiations. Valued collateral supporting \$58M note. Estimated claims against USACM.	Successful confirmation of the Plan including the sale of certain of USACM's assets. Provided baseline for comparison of other recovery scenarios and framework for allocating loan proceeds based on the "waterfall". Model was also used as an input to the cash model, and as a repository of information for the loan collection efforts.
Accounts and Notes Receivable Related Activities	225,508.00	Negotiated secured note agreement (the "IP Note") with an interest rate, due date and payment schedule for the previously unsecured and undocumented \$58M intercompany receivable from Investment Partners. Analyzed the receivable and traced the use of these funds in related party entities. Analyzed the origination and collectibility of USACM's other non-loan assets.	Increased likelihood and defined timing of recovery of USACM asset, the IP Note.
Avoidance Actions/Preference Analysis	86,433.00	Researched disbursements from the Collection Account not made to Direct Lenders. Assisted counsel with the factual basis for preparation of preference actions against potential parties. Utilized research into transfers to Investment Partners for additional causes of action. Participated and prepared for various 2004's of those who received potential preferences.	Filed fraudulent transfer action for \$9.9M and preference action for \$400K. Provided support to counsel for additional preference actions.
Committee Requests	118,632.00	Responded to hundreds of requests for financial information, loan portfolio information, appraisals, research and reports from the financial advisors and counsel to the Committees.	Provided information to the Committee professionals, which facilitated their understanding of the Debtors' history, financial situation and prospects. Allowed the Committee professionals to review, discuss and negotiate on behalf of their constituents resulting in to a successful Plan Confirmation.
Committee Meetings	138,210.50	Prepared for and participated in meetings and teleconferences with the Committee and their professionals to provide information on issues and to negotiate successful outcomes as the cases progressed.	Provided forum for open discussion of issues with the Committees and their professionals. Allowed for a consensual Plan to be filed on an expedited basis.
Employment/Fee Applications	635,728.20	Prepared and reviewed monthly invoices and fee applications as required by the bankruptcy code and the administrative order. Negotiated allocations to each Debtor.	Communicated MFIM's efforts in the cases to the Committees and other parties. The delayed payment of MFIM's monthly statements provided sufficient cash flow to operate the businesses through the confirmation of the Plan.
Bankruptcy Motions/Filings	240,662.00	Researched facts and provided declarations in support of various motions filed on behalf of USACM. Reviewed and edited these motions for factual consistency. Provided information to respond to motions filed by other parties in the case.	Moved these cases forward in a timely manner and allowed USACM to perform certain functions necessary to maintain the business as a going concern. These motions were instrumental in the successful confirmation of the Plan.

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Bankruptcy Schedules & SOFAs	86,158.00	Researched, located and analyzed financial information from USACM. Provided information to BMC for the preparation of the Schedules of Assets and Liabilities. Utilized the reconstructed loans to determine the Pre-Paid Interest asset and Diverted Principal liability. Researched additional unrecorded liabilities. Reviewed, edited and finalized Schedules and SOFA's produced by BMC.	Provided constituents with information about USACM including the list of assets available to pay the liabilities. Provided information on unrecorded asset of Pre-Paid Interest and unrecorded liability of Diverted Principal. Provided information on possible preference actions and other litigation that may provide recovery to USACM.
DIP Financing / Cash Collateral	72,042.00	Identified potential lenders from MFIM database. Negotiated Confidentiality Agreements with lenders. Provided information to eight potential lenders on assets in loan portfolio and responded to other due diligence requests. Negotiated with several lenders for more favorable terms. Presented lenders' proposals and negotiated with the Committees.	Identified sources of funds to allow for the operation of the business as a going concern. Four lenders from the DIP process participated in the sales process including the eventual Stalking Horse Bidder.
Employee Retention and Severance Plan	22,083.00	Prepared and negotiated retention and severance plan for remaining employees.	Plan was successful in retaining the remaining employees throughout the auction and transition phases of these cases.
Court Hearings/Preparation	172,552.00	Prepared for testimony and attended bimonthly omnibus Court hearings, emergency Court hearings, Disclosure statement hearing and Confirmation hearing.	Provided declaration and testimony for motions filed by the Debtors and provided information as the Court considered these and other motions presented in these cases. Allowed the Court and other constituencies to administer and consider these issues effectively
Case Administration	141,245.00	Ensured the Debtors' cases progressed in a timely manner. Created an information call in number for parties in interest. Engaged a claims agent, BMC, and assisted with the mailing matrix to ensure adequate notice. Drafted various press releases and other communications for parties in interest. Organized, indexed, and stored the Debtors' records for use in their cases. Fulfilled numerous requests and held meetings with the US Trustee.	Facilitated the efficient management of the businesses and these cases. Facilitated information provided in due diligence requests, investor inquiries, Committee requests and the transition of documents to post-effective date and post-closing entities.
Leases, Executory Contracts and Agreements	87,912.00	Prepared list of contracts including approximately 100 loan agreements and 3,000 loan servicing agreements. Reviewed and identified contracts for rejection.	Allowed for the identification and rejection of contracts not needed for the efficient operation of USACM. Assisted with the due diligence of various bidders.
Tax Issues/Analysis	13,920.00	Analyzed financial statements for tax issues including implications of sale of assets under the Asset Purchase Agreement. Prepared information sufficient for tax preparers to submit bids for services. Evaluated bids and selected tax preparer, obtained agreement of all Committees.	Obtained cost estimates and other information from potential tax preparers. Prepared and sent 1099's. Managed USACM's tax compliance.
Monthly Operating Reports	13,834.00	Reviewed and edited Monthly Operating Reports for April 2006 through January 2007.	Communicated the performance of the Debtor to the parties in interest.
Claims Analysis	174,672.00	Researched and reconciled claims to the scheduled amounts, the books and records, and the account numbers. Provided exhibits to counsel for objections to claims filed against the Estate.	Ensured only valid claims were paid from the Estate, resulting in a higher recovery on the remaining claims.
Transition Issues and Activities	95,021.60	Prepared and implemented workplans for transfer of USACM remaining assets to the Liquidating Trust. Participated in numerous conference calls with the Committees on transition issues including moving from offices, transferring of physical files, transferring analyses for on-going litigation, programming and calculation of amounts of pre-paid and netted funds to be transferred.	Enabled smooth transition of files and litigation to the Liquidating Trust. Also ensured that the Liquidating Trust maintained necessary documentation to wind-down and to pursue additional recoveries.
Gross Total	\$ 9,264,912.20		
Less Voluntary Reductions	(284,468.87)	Related to Employment / Fee Application category	
Net Total	\$ 8,980,443.33		

Should be split.